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U.S. Interstate Commerce Commission
Title:
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Place:
Washington, D.C.
Date:
1914

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REGULATIONS

TO GOVERN THE

DESTRUCTION OF RECORDS

OF

STEAM ROADS

PRESCRIBED BY THE

INTERSTATE COMMERCE COMMISSION

IN ACCORDANCE WITH SECTION 20 OF
THE ACT TO REGULATE COMMERCE

ISSUE OF 1914

Effective on July 1, 1914

(Superseding and canceling orders dated June 10, 1910, June 8, 1911, and October 7, 1912)

WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

SCHOOL OF BUSINESS
COLUMBIA UNIVERSITY

no. 9

REGULATIONS

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WASHINGTON
GOVERNMENT PRINTING OFFICE
1914

THE INTERSTATE COMMERCE COMMISSION.

JAMES S. HARLAN, *of Illinois.*
JUDSON C. CLEMENTS, *of Georgia.*
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CHARLES C. MCCHORD, *of Kentucky.*
BALTHASAR H. MEYER, *of Wisconsin.*
HENRY C. HALL, *of Colorado.*
WINTHROP M. DANIELS, *of New Jersey.*
GEORGE B. MCGINTY, *Secretary.*

Interstate Commerce Commission

Washington

Supplement to Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 28th day of June, A. D. 1915.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of steam roads which may, after a reasonable time, be destroyed being under consideration, the following order was entered:

It is ordered, That the Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914, prescribed under an order of the Commission entered on June 1, 1914, be, and the same are hereby, amended so that items 96*c* and 176 of paragraph 20, shall read as follows:

LIST OF ACCOUNTS, RECORDS, AND MEMORANDA.

Description of accounts, etc.	Period to be retained.
96. Tickets and checks:	
(*c*) Used mileage books and scrip books on which the name of user is shown and passenger-fare credentials, the reports of which showing their sale or issue have been audited; coupons, auditor's stubs, contract portion signed by purchaser and other detachments from such books on which transportation has been performed; and identification slips required by the conditions of any of these tickets.	6 months.
(*cc*) Used mileage books and scrip books on which the name of the user is not shown, the reports of which showing their sale or issue have been audited, and the coupons, auditors' stubs and other detachments from such books on which transportation has been performed.	Optional.
176. Railway mail service:	
(*a*) Records and reports of mail weighing, mail failures, and detentions, fines, deductions, and irregularities.	3 years.
(*b*) Records and reports of mail pouches received and distributed.	1 year.

It is further ordered, That this order shall become effective on July 1, 1915.

By the Commission:

GEORGE B. MCGINTY,
Secretary.

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WASHINGTON : GOVERNMENT PRINTING OFFICE : 1915

SCHOOL OF BUSINESS
COLUMBIA UNIVERSITY

Interstate Commerce Commission

Washington

In the Matter of Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914.

At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 4th day of November, A. D. 1919.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of steam roads which may, after a reasonable time, be destroyed, being under consideration, the following order was entered:

It is ordered, That the Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914, prescribed under an order of the Commission entered on June 1, 1914, be, and the same are hereby, amended so that item 5 of paragraph 20 shall read as follows:

Description of accounts, etc.	Period to be retained.
5. Corporate elections:	
(*a*) Proxies of holders of voting securities.	2 years.
(*b*) Lists of holders of voting securities presented at meetings.	6 years.
(*c*) Qualification oaths of judges of election.	Optional.
(*d*) Qualification oaths of directors.	Optional.
(*e*) Ballots cast and tabulations of vote.	2 years.
(*f*) Judges reports of election results.	2 years.

It is further ordered, That this order shall become effective on December 1, 1919.

By the Commission:

GEORGE B. MCGINTY,
Secretary.

157846—20

WASHINGTON : GOVERNMENT PRINTING OFFICE : 1920

SCHOOL OF BUSINESS
COLUMBIA UNIVERSITY

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At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 1st day of June, A. D. 1914.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of steam roads which may, after a reasonable time, be destroyed being under consideration, the following order was entered:

It is ordered, That the Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914, a copy of which is now before this Commission, be, and they hereby are, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, be filed in the office of the Division of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Regulations be, and they hereby are, prescribed for the use of carriers by rail (exclusive of electric railways) subject to the provisions of the Act to Regulate Commerce, as amended, in the destruction of their accounts, records, and memoranda; and that a copy of the said Regulations be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That each and every such carrier, and each and every receiver or operating trustee of any such carrier, be, and hereby is, permitted to destroy the accounts, records, and memoranda named or described in the said Regulations, after preserving the same for the periods of time respectively specified and upon complying with the requirements of the Regulations.

It is further ordered, That all accounts, records, and memoranda of such carriers, other than those the destruction of which is permitted in the said Regulations, shall remain under the prohibition of destruction contained in section 20 of the Act to Regulate Commerce, as amended: *Provided, however,* That in case any such carrier desires to destroy any accounts, records, or memoranda other than those hereinafter named it may petition the Commission to that effect, exhibiting a full and detailed description of the accounts, records, or memoranda in question, clearly explaining their character, their use, and their purpose; it being understood that any order entered by the Commission on any such petition shall, unless otherwise pro-

vided, be limited in its force and effect to the particular carrier presenting such petition.

It is further ordered, That the said Regulations to Govern the Destruction of Records of Steam Roads, Issue of 1914, shall become effective on July 1, 1914, and that this order shall supersede and cancel the orders of June 10, 1910, June 8, 1911, and October 7, 1912, in the matter of the destruction of records of steam roads.

By the Commission.

[SEAL.] GEORGE B. MCGINTY,
Secretary.

INTRODUCTORY LETTER.

INTERSTATE COMMERCE COMMISSION,
DIVISION OF CARRIERS' ACCOUNTS,
Washington, D. C., June 1, 1914.

TO OFFICERS OF STEAM RAILWAYS:

In formulating these regulations governing the destruction of records of steam roads, it was the aim to have the list of accounts, records, and memoranda therein as complete as possible, so as to afford the carriers the greatest amount of relief that can properly be given.

Accounting Series Circular No. 38, containing the regulations in tentative form was submitted to all steam roads for criticisms regarding the records covered and suggestions regarding additional records to be included, and due consideration was given to all responses received.

In the preparation of these regulations the Commission has had the cooperation of the Association of American Railway Accounting Officers and of its Standing Committee on Corporate, Fiscal, and General Accounts.

FRED W. SWENEY,
Chief Examiner of Accounts.

SPECIAL NOTE.

The following extract from section 20 of the Act to Regulate Commerce is here quoted for convenient reference thereto by carriers:

Any person who shall willfully make any false entry in the accounts of any book of accounts or in any record or memoranda kept by a carrier, or who shall willfully destroy, mutilate, alter, or by any other means or device falsify the record of any such account, record, or memoranda, or who shall willfully neglect or fail to make full, true, and correct entries in such accounts, records, or memoranda of all facts and transactions appertaining to the carrier's business, or shall keep any other accounts, records, or memoranda than those prescribed or approved by the Commission, shall be deemed guilty of a misdemeanor, and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not less than one thousand dollars nor more than five thousand dollars or imprisonment for a term not less than one year nor more than three years, or both such fine and imprisonment: *Provided*, That the Commission may in its discretion issue orders specifying such operating, accounting, or financial papers, records, books, blanks, tickets, stubs, or documents of carriers which may, after a reasonable time, be destroyed, and prescribing the length of time such books, papers, or documents shall be preserved.

These regulations pertain only to the accounts, records, and memoranda named or described herein. All accounts, records, and memoranda not indicated in the regulations remain under the prohibition of destruction contained in section 20 of the act.

It is not intended that these regulations shall be interpreted as requiring that the records herein named shall be installed, when such records are not already kept by a company.

Carriers which, previous to July 1, 1914, have filed resolutions designating persons to have authority over the destruction of records, in compliance with previous orders of the Interstate Commerce Commission in the matter of the destruction of records of steam roads, are not required to file additional resolutions, if those already filed comply with the regulations here issued.

REGULATIONS TO GOVERN THE DESTRUCTION OF RECORDS OF STEAM ROADS.

Destruction authorized.

1. Carriers may destroy the accounts, records, and memoranda named in paragraph 20 (other than those marked "Permanently") at their option after having preserved them for the specified periods of time and upon complying with the requirements of these regulations.

Officer having supervision of destruction.

2. An officer, or, where necessities require, two officers, should be appointed by the Board of Directors to have supervision of the destruction of accounts, records, and memoranda. Such officer or officers may be given (*a*) general supervision of the destruction of all accounts, records, and memoranda the destruction of which is permitted by these regulations, or (*b*) authority over the destruction of such of these accounts, records, and memoranda as may be specified by the Board of Directors. A copy of the resolution of appointment shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved. Pending action by the Board of Directors, an appointment by an executive committee, or by a similarly authorized committee of the Board of Directors, shall have the same effect as if made by the Board of Directors.

3. If the property of a carrier is in the hands of a receiver or operating trustee, the officer or officers to have supervision of the destruction of accounts, records, and memoranda shall be designated by the receiver or trustee. A copy of the order of the receiver or trustee designating such officer or officers shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

4. In designating an officer to have general supervision of the destruction of accounts, records, and memoranda it would be preferable to designate by title only, rather than by name and title, and thus obviate the necessity of filing a new resolution each time a successor in the office is appointed.

Written authority of officer having supervision of destruction.

5. When any accounts, records, or memoranda are to be destroyed, an officer having supervision of the destruction of accounts, records, or memoranda (as designated in compliance with paragraphs 2 and 3) shall issue a written authority to the person or persons by whom the accounts, records, or memoranda are to be destroyed (except as provided for in paragraph 19). This written authority shall state in a formal manner:

First. The person or persons whose duty it shall be to destroy the accounts, records, or memoranda named;

Second. A list of the accounts, records, or memoranda to be destroyed, expressed either in form numbers or by descriptive titles; and,

Third. The period or periods covered by the accounts, records, or memoranda the destruction of which is authorized.

6. The authority (*a*) may be confined to certain accounts, records, and memoranda which have been retained for the periods of time specified in these regulations and which the carrier then desires to destroy, or (*b*) may be of continuing effect, applying to any or all of the accounts, records, and memoranda named herein as the periods of retention of such accounts, records, or memoranda attain the limits specified herein.

7. Such written authority, or a certified copy thereof, shall be filed in the office of the issuing officer as a permanent part of the carrier's records. It is not required at present that copies of the written authorities be filed with the Commission.

Certificates of destruction.

8. The person or persons upon whom devolves the duty of the direct supervision of the destruction of the accounts, records, or memoranda under the authority referred to in paragraphs 5 and 6 shall make certificate (except as provided for in paragraphs 11, 18, and 19) setting forth that the accounts, records, or memoranda listed in the said authority have been destroyed and that no other accounts, records, or memoranda than those so listed have been destroyed therewith.

9. If an authority as referred to in paragraph 6 (*b*) is given, a certificate of destruction shall be made listing either by form numbers or descriptive titles the accounts, records, and memoranda destroyed, naming the period or periods covered by the accounts, records, or memoranda, and stating that no other accounts, records, or memoranda than those so listed have been destroyed therewith. Either (*a*) a separate certificate shall be made each time any accounts, records, or memoranda are destroyed, or (*b*) cumulative certificates shall be made with entries each time any accounts, records, or memoranda are destroyed.

10. Certificates of destruction shall be forwarded promptly to the officer having supervision of the destruction of accounts, records, and memoranda who issued the written authority and shall be retained in his office as a permanent part of the company's records. In case cumulative certificates are made they shall be forwarded to such officer periodically, but at least once every six months. It is not required at present that copies of the certificates of destruction be filed with the Commission.

11. Certificates of destruction need not be made for accounts, records, and memoranda, the destruction of which is optional with the carrier, but a written authority, either for specific records or of continuing effect (except as provided for in paragraph 19), shall be issued by the officer having supervision of the destruction of such accounts, records, and memoranda.

Cremation committee for the destruction of certain records.

12. At the option of the carrier the Board of Directors may from time to time name a cremation committee to destroy canceled stock certificates, bonds, or other records covered by item 6 of paragraph 20 in lieu of delegating the authority for the destruction to an officer, as provided in paragraph 2. A copy of the resolution of the Board of Directors naming such committee shall be filed with the Commission before the cremation of any of the records involved, and a cremation certificate shall be permanently retained by the carrier. Certificates of destruction giving full descriptive reference to the documents destroyed shall be made by the person or persons appointed by the officer having supervision of the destruction of records or by the cremation committee. When documents represent debt secured by mortgage, the certificates of destruction shall also be authenticated by representatives of the trustees acting in conjunction with the cremation committee or shall have the trustees' acceptance thereon.

Joint bureaus and agencies.

13. These regulations apply also to the destruction of accounts, records, and memoranda of traffic associations, fast freight lines, demurrage and car service bureaus, weighing and inspection bureaus, and other joint agencies maintained by or on behalf of steam roads. The manager, chairman, or other officer in charge of the association, bureau, etc., may be delegated by the designated officer of each of the carriers to have supervision of the destruction of accounts, records, and memoranda of the association, etc., and in that event he shall issue all authorities for such destruction, and certificates of destruction shall be filed with him. Otherwise a written authority shall be secured from the proper officer of the member carriers concerned each time any of the accounts, records, or memoranda are to be destroyed, and a certificate of destruction shall be filed with each such officer.

Nonoperating companies.

14. A company owning or controlling steam railway property which it does not operate but which it leases to others for operating purposes shall observe these regulations in case it desires to destroy any of its corporate or financial accounts, records, or memoranda.

Method of destruction.

15. The precise method of the destruction of accounts, records, or memoranda is not prescribed. The Commission is not concerned with the method of destruction, whether by fire, sale, or otherwise, so long as the destruction is authorized and a certificate of destruction is filed as required by these regulations.

16. If the accounts, records, and memoranda are not actually destroyed by the carrier, but are disposed of by sale or otherwise, the certificate of destruction shall so state. Attention is called to section 15 of the Act to Regulate Commerce, which provides that a carrier shall not divulge to any person information concerning the business of a shipper or consignee which may be used to the detriment of such shipper or consignee. Responsibility for possible infringement of this provision of the law by disposing of its records by other than actual destruction would rest with the carrier.

Accidental destruction of accounts, records, and memoranda.

17. If any accounts, records, or memoranda are destroyed accidentally by fire, flood, or other calamity, a statement shall be prepared listing as far as may be possible the records destroyed and detailing the circumstances in connection with the fire or other calamity. This statement shall be authenticated by an officer or some responsible employee of the company and shall be filed with the officer having supervision of the destruction of accounts, records, and memoranda. A copy of the statement shall be filed promptly with the Commission.

Duplicate accounts, records, and memoranda.

18. Provision is made in item 251*a* of paragraph 20 for the destruction of agency copies of certain accounts, records, and memoranda after such documents have been retained for the periods assigned to the originals. In destroying these copies the certificates of destruction may be dispensed with, but a written authority as provided for in paragraphs 5 and 6 shall be issued.

19. Provision is made in item 251*b* of paragraph 20 for the optional destruction of duplicate copies of accounts, records, and memoranda when such copies are not specifically provided for elsewhere in these regulations and when they contain no information not shown on the originals. In destroying such copies carriers may dispense with the

written authorities and the certificates of destruction. The attention of carriers is specially directed to the requirement that the originals (or one true copy) shall be retained for the respective periods named for such records in the regulations.

List of accounts, records, and memoranda, and periods of retention.

20. The following list, indicative of accounts, records, and memoranda of steam roads, are specifically referred to by the regulation embodied in paragraph 1. The classification of the accounts, records, and memoranda enumerated below under the various general headings is merely for convenient reference and is more or less arbitrary. The regulations are intended to apply to the items as named or described, regardless of the classification and regardless of where filed. Of the accounts, records, and memoranda which are to be retained permanently only the more important are indicated in the list, such specific mention being made so that they may not be confused with any accounts, records, or memoranda for which permission to destroy is herein given.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL.	
1. Minute books of directors', executive committee's, stockholders', and other meetings.	Permanently.
2. Code and cipher books, file copies of	Permanently.
3. Capital stock records:	
(*a*) Capital stock ledger	Permanently.
(*b*) Capital stock certificates, records of or stubs of	Permanently.
(*c*) Stock transfer register	Permanently.
(*d*) Memoranda and bills of sale or of transfer of capital stock.	3 years.
(*e*) Capital stock subscription notices and requests for allotment.	1 year.
(*f*) Canceled capital stock certificates. (See item 6.)	
4. Bond records:	
(*a*) Registered bond ledger	Permanently.
(*b*) Records or stubs of bonds	Permanently.
(*c*) Memoranda and bills of sale or of transfer of registered bonds.	3 years.
(*d*) Records of interest coupons paid and unpaid	7 years.
(*e*) Funded debt subscription notices and requests for allotment.	1 year.
(*f*) Canceled bonds, paid interest coupons, and unissued bonds. (See item 6.)	
5. Voting securities:	
(*a*) Proxies of holders of voting securities	2 years.
(*b*) Lists of holders of voting securities presented at meetings.	6 years.
6. Retired securities:	
Stock certificates, bonds, notes, interest coupons, receiver's certificates, and temporary certificates taken up and canceled.	May be destroyed at option of carrier upon complying with requirements of paragraph 12.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL—continued.	
7. Ledgers:	
(a) General and auxiliary ledgers and indexes thereto, except as provided for elsewhere in these regulations.	Permanently.
(b) Balance sheets of general ledgers	Permanently.
(c) Trial balance sheets of general and auxiliary ledgers.	Permanently.
8. Record of securities owned:	
Records of securities owned, in treasury, or with custodians.	Permanently.
9. General journals	Permanently.
10. General and auxiliary cash books, except cash books at agencies provided for in item 199.	Permanently.
NOTE.—If any receipts or payments are entered in the aggregate in the general cash book and are detailed only on loose sheets, such loose sheets constitute an auxiliary cash book when no other permanent record of the items thereon is made.	
11. Journal entries:	
General journal entries and supporting papers except as provided for elsewhere in these regulations.	Permanently.
12. Records of auxiliary (outside) operations:	
Records summarizing the results of auxiliary (outside) operations for entry in general books.	6 years.
NOTE.—Ledgers, journals, abstracts, reports, vouchers, tickets, etc., shall be retained for the same periods as are provided for similar documents elsewhere in these regulations.	
13. Deeds and other title papers and franchises	Permanently.
14. Contracts and agreements:	
(a) Card or book records of contracts, leases, and agreements made, and of expirations and of renewals.	Permanently.
(b) Contracts, leases, and agreements, except those provided for in items 57 and 184.	Permanently.
15. Tax records:	
Copies of schedules and returns to taxing authorities for tax purposes; records of appeals, tax bills, and statements.	Permanently.
16. Copies of applications to and authorities from regulating bodies for the issuance of stocks, bonds, and other securities. (See item 210 *k*.)	Permanently.
17. Fidelity bonds:	
Records and files of fidelity bonds of employees.	3 years.
18. Insurance records:	
(a) Schedules of fire and other insurance, also records of payment of premiums and of amounts recovered.	6 years.
(b) Insurance policies	Optional.
(c) Record of policies in force	3 years after expiration.
(d) Inspectors' reports of condition of property	3 years.
(e) Reports of property in transit covered by insurance, such as cotton at compresses, cotton in transit, etc.	Optional.
(f) Telegraphic reports of merchandise at terminals, in warehouses, compresses, etc.	Optional.
(g) Letter and telegraphic reports of fire damages.	Optional.
(h) Reports of minor losses by fire not covered by insurance or less than minimum amount collectible.	Optional.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL—continued.	
19. Treasurer's records:	
(a) Statements and summaries of balances on hand and with depositaries.	3 years.
(b) Statements from depositaries of funds received, disbursed, and transferred.	3 years.
(c) Authorities for and statements of transfer of funds from one depositary to another.	3 years.
(d) Daily or other periodical statements of the receipt and disbursement of funds. (See note under item 10.)	3 years.
(e) Ledgers, journals, and other records of outstanding vouchers, checks, drafts, etc., issued and not presented.	6 years.
(f) Periodical statements of working cash balances.	3 years.
(g) Bank deposit books, and stubs, ledgers, or records of checks.	6 years.
(h) Slips or statements giving the postings of miscellaneous receipts and payments of funds if the information contained thereon is shown in other records which are retained.	3 years.
(i) Voucher lists showing mailing dates and to whom sent.	3 years.
(j) Copies of deposit slips	3 years.
20. Miscellaneous records pertaining to agents' accounts:	
(a) General office records or ledgers of agents' accounts showing debits and credits from various sources.	6 years.
(b) Records and files of indemnity bonds incident to transportation and other charges.	6 years.
(c) General office records relating to extension of credit for transportation and other charges.	6 years after discontinuance.
(d) Statements of corrections in agents' accounts	6 years.
21. Traveling accountants' and auditors' reports:	
Reports of examinations, audits, and transfers by special accountants, traveling auditors, time inspectors, weight inspectors, etc., and supporting papers.	3 years.
22. Records pertaining to verifications of treasurers' cash, or securities.	3 years.
REVENUES.	
30. Records of freight revenue:	
Journals, ledgers, or other records summarizing the debits and credits arising from freight settlements with agents and others, and from interline settlements with other carriers; such as recapitulations of freight waybills by stations and by other carriers, office abstracts, etc.	6 years.
31. Interline freight settlements:	
Division settlements, abstracts, statements of differences, correction accounts, summaries, and accounts current pertaining to the settlements of interline freight revenue between carriers and fast freight lines.	6 years.
32. Unsettled waybills:	
(a) Record of unsettled waybills, waybills in suspense, etc.	3 years after disposition.
(b) Tracers and supporting papers concerning unsettled freight waybills.	1 year.

Description of accounts, etc.	Period to be retained.
REVENUES—continued.	
33. Records of passenger revenue:	
Journals, ledgers, or other records summarizing the debits and credits arising from passenger revenue settlements with agents, conductors, and with other carriers; such as recapitulations of passenger revenue by stations, by other carriers, etc.	6 years.
34. Interline passenger fare settlements:	
Interline ticket reports, summaries, statements of differences, statements of corrections, and accounts current pertaining to settlements of interline passenger revenue between carriers, passenger associations, and mileage and scrip bureaus.	6 years.
35. Records of cash fare collections:	
Journals, ledgers, or other records of cash fare collections on trains.	6 years.
36. Records of sundry passenger-train revenues:	
Journals, ledgers, or other records, details, or summaries arising from settlements with agents and others of excess-baggage revenue, parlor and chair car revenue, mail revenue, express revenue, milk revenue, other passenger-train revenue, and special service train revenue.	6 years.
37. Records of switching revenues:	
Journals, ledgers, or other records summarizing the debits and credits arising from settlements with agents and others affecting switching revenue.	6 years.
38. Records of demurrage and storage revenues:	
Journals, ledgers, or other records summarizing the debits and credits arising from settlements of demurrage and storage revenues with agents and others; reports and settlements from demurrage and storage bureaus; records of cancellation and refund of demurrage and storage revenues.	6 years.
39. Records of revenue from operations other than transportation:	
(*a*) Journals, ledgers, or other records summarizing settlements with agents and others of revenue from station and train privileges, parcel rooms, telephone and telegraph service, rents of buildings and other property, and miscellaneous revenue.	6 years.
(*b*) Original telegrams returned by telegraph companies in support of settlements under contracts.	1 year.
EXPENDITURES.	
50. Distribution of labor expenditures:	
Journals, ledgers, or other records showing the detailed distribution of labor expenditures charged to all accounts, including memoranda and memorandum recapitulation sheets. (See item 57.)	6 years.
51. Pay-roll records:	
(*a*) Pay rolls and summaries. (See item 57).....	6 years.
(*b*) Applications and authorities for changes in pay rolls.	6 years.

Description of accounts, etc.	Period to be retained.
EXPENDITURES—continued.	
51. Pay-roll records—Continued.	
(*c*) Applications for pay-roll changes not authorized.	Optional.
(*d*) Records and memoranda pertaining to deductions from pay rolls.	Optional.
(*e*) Receipted pay checks, receipted time tickets, certificates issued for wages, discharge tickets, and other evidences of payments for services rendered by employees. (See items 19*e*, *g*.)	6 years.
(*f*) Canceled pay checks drawn in favor of "bearer" in payment of wages for which receipt is shown on pay rolls or other records retained by carrier.	Optional.
(*g*) Comparative or analytical statements of pay rolls.	3 years.
52. Assignments, attachments, and garnishments:	
(*a*) Record of assignment, attachment, and garnishment of employees' salaries.	3 years.
(*b*) Files containing assignments, attachments, garnishments, notices of suits, notices of release, and correspondence relating thereto.	3 years.
53. Labor records:	
Time books, time slips, overtime tickets, delayed-time tickets, work orders, job tickets, check rolls, and other papers pertaining to services of officers and employees. (See item 57.)	3 years.
54. Distribution of expenditures for material and supplies:	
Journals, ledgers, or other records and memoranda showing the detailed distribution of expenditures for materials and supplies chargeable to all accounts, including memorandum recapitulation sheets. (See item 57.)	6 years.
55. Vouchers:	
(*a*) Register of audited vouchers and indexes thereto.	Permanently.
(*b*) Paid drafts, paid checks, and receipts for cash paid out. (See item 57.)	6 years.
(*c*) Paid and canceled vouchers, audit office copies of vouchers, and supporting papers.	Permanently.
(*d*) Lists containing authorities for payments of specific vouchers.	3 years.
(*e*) Reports of drafts issued by claim agents, station agents, and others.	1 year.
(*f*) Record or index of vouchers to be made, with notations of dates of issue.	Optional.
(*g*) Defect and repair cards attached to bills supporting vouchers. (See item 135.)	Optional.
56. Bills collectible:	
(*a*) Register of bills collectible (or accounts receivable bills) and indexes thereto.	Permanently.
(*b*) Audit office copies of bills issued for collection, and supporting papers which do not accompany the original bills. (See item 57.)	6 years.
(*c*) Periodical statements of unsettled accounts, except trial balance sheets.	Optional.
(*d*) Record or index of bills to be issued, with notations of dates of issue.	Optional.

Description of accounts, etc.	Period to be retained.
EXPENDITURES—continued.	
57. Road and equipment records:	
(*a*) Records and memoranda of the cost or the inventory value of road and equipment.	Permanently.
(*b*) Records and memoranda pertaining to depreciation, retirements, and replacements of road and equipment.	Permanently.
(*c*) Contracts and other agreements relating to the construction, acquisition, or sale of road and equipment property.	Permanently.
(*d*) Records, reports, statements, and memoranda showing the details of all debits and credits on account of the cost of road and equipment property, such as pay rolls, labor and material distribution sheets, copies of individuals' and companies' bills, time books, time tickets, work orders, job tickets, check rolls, material requisitions, and similar records if *full details* are transcribed into records covered by items (*a*) to (*c*) above.	6 years.
(*e*) Records, reports, statements, and memoranda showing the details of all debits and credits on account of the cost of road and equipment property, such as pay rolls, labor and material distribution sheets, copies of individuals' and companies' bills, time books, time tickets, work orders, job tickets, check rolls, material requisitions, and similar records if *full details* are not transcribed into records covered by items (*a*) to (*c*) above.	Permanently.
NOTE.—All accounts, records, and memoranda requisite for making a complete analysis of the cost of road and equipment property shall be retained permanently. If any of the accounts, records, and memoranda elsewhere provided for in these regulations are of this character, they shall be retained permanently, regardless of any lesser period of retention assigned to them.	
58. Special authorities for expenditures:	
(*a*) Estimates and special authorities for expenditures for new lines, extensions, additions, and betterments made.	Permanently.
(*b*) Detail records and memoranda used in preparation of estimates, if summarized in records covered by item (*a*) above.	3 years.
(*c*) Estimates, detail records, and memoranda, when the expenditures were not authorized.	Optional.
CLAIMS.	
70. Claim registers:	
(*a*) Claim registers, card or book indexes, and other records in connection with the recording of overcharge, loss and damage, personal injury, fire, and other claims presented against carriers.	Permanently.
(*b*) Records showing the details of authorities issued to agents, carriers, and others for participation in freight claims.	6 years.
71. Claim papers:	
(*a*) All papers substantiating overcharge, loss and damage, personal injury, fire, and other claims, whether such papers are filed separately or attached to vouchers. (See item 55 *c*.)	6 years after settlement or rejection.

Description of accounts, etc.	Period to be retained.
CLAIMS—continued.	
71. Claim papers—Continued.	
(*b*) Claim jackets, if all information thereon appears in records covered by (*a*) above.	Optional.
(*c*) Claim bases constituting a duplicate record of claims if the substantiating papers are filed with another interested carrier.	6 years.
72. Records of fire and other damages to property of others:	
Reports and statements of trackmen and other employees regarding injuries by fire or otherwise to property of others, when not necessary to support claims or vouchers.	3 years.
73. Records of stock killed or injured:	
Reports and statements by trainmen, trackmen, and other employees regarding stock killed or injured, when not necessary to support claims or vouchers.	3 years.
74. Records of personal injury:	
Reports and statements regarding personal injuries, when not necessary to support claims or vouchers.	3 years.
75. Records of unclaimed, over, short, damaged, and refused freight:	
Tracers, reports, and other records pertaining to unclaimed, over, short, damaged, and refused freight, when not necessary to support claims or vouchers.	3 years
76. Sales orders:	
Authorities for the disposal of unclaimed, damaged, and refused freight.	6 years.
TRAFFIC.	
90. Tariffs and other rate authorities:	
(*a*) Tariffs, classifications, division sheets, and circulars in which the carrier is interested relative to the transportation of persons or property, in the general files of the traffic or other department in which the complete official file is maintained.	6 years after expiration or cancellation.
(*b*) Tariffs, classifications, division sheets, and circulars in other departments and at agencies, if copies of the same issues of such tariffs, etc., are preserved in the general files referred to in (*a*) above.	May be destroyed at option of carrier after expiration or cancellation.
(*c*) Applications for and file copies of special-rate orders authorizing the sale of passenger fare tickets at reduced rates.	6 years.
(*d*) Requests and receipts from agents and others for tariffs, classifications, division sheets, and circulars.	6 years after cancellation of tariff, etc.
(*e*) Written requests on carrier from persons and companies for quotations of rates and copies of carrier's quotations.	6 years.
(*f*) Copies of concurrences filed with the Interstate Commerce Commission and with other regulating bodies.	6 years after cancellation.
(*g*) Authorities for the transportation of property, free or at reduced rates, and supporting papers.	6 years.

Description of accounts, etc.	Period to be retained.
TRAFFIC—continued.	
90. Tariffs and other rate authorities—Continued.	
(*h*) Correspondence and working papers in connection with the making of rates and compilation of tariffs, classifications, division sheets, and circulars affecting the transportation of persons or property.	6 years after cancellation of tariff, etc.
91. Public time-tables:	
Public time-tables and descriptive literature and records and correspondence regarding compilation, publication, and distribution of time-tables, etc., for use of the public.	Optional.
92. Diversion of freight:	
(*a*) Records pertaining to the diversion or reconsignment of freight.	6 years.
(*b*) Requests, tracers, and correspondence in connection with diversions or reconsignments, if results are summarized in (*a*) above.	3 years.
93. Traffic condition reports:	
Market quotations and weather reports received from agents and others. when not affecting claims.	Optional.
94. Ticket records:	
(*a*) Copies of orders on printing houses for ticket stock.	3 years.
(*b*) Record of ticket stock received, issued, and destroyed.	6 years.
(*c*) Requisitions and receipts for tickets and cash fare receipts furnished agents and conductors.	3 years.
(*d*) Bulletins of tickets lost or stolen.....	Optional.
(*e*) Records and files pertaining to the extension of time limits of tickets, granted.	3 years.
(*f*) Records and files pertaining to the extension of time limits of tickets, not granted.	Optional.
95. Baggage check records:	
(*a*) Copies of orders for the purchase of baggage checks.	3 years.
(*b*) Record of baggage checks received, distributed, and destroyed.	3 years.
(*c*) Requisitions and receipts for baggage checks, excess baggage checks, and storage checks furnished agents, baggagemen, and transfer companies.	3 years.
(*d*) Bulletins of baggage checks lost or stolen.....	Optional.
96. Tickets and checks:	
(*a*) Used and canceled tickets, checks, etc., the reports of which, showing their sale or issue, have been audited (except as provided for free tickets in item 171*j*) as follows—	Optional.
One-way and round-trip passenger fare tickets upon which the name of the user does not appear.	
Ferry tickets. Commutation and trip tickets.	
Berth checks. Clergy certificates.	
Seat checks. Milk tickets.	
Bar checks. Train checks.	
Parlor car tickets. Meal checks.	
Sleeping car tickets.	
Permits to ride on freight trains.	
Exchange train tickets.	
Validation pasters when attached to any of the above tickets.	

Description of accounts, etc.	Period to be retained.
TRAFFIC—continued.	
96. Tickets and checks—Continued.	
(*b*) Used and canceled tickets, etc., the reports of which, showing their sale or issue, have been audited (except as provided for free tickets in item 171*j*) as follows—	3 years.
One-way and round-trip passenger fare tickets upon which the name of the user is shown.	
Prepaid orders.	
Exchange orders.	
Validation pasters when attached to any of the above tickets.	
Stop-over pasters, also any tickets, signature or nonsignature, to which stop-over pasters have been attached.	
(*c*) Used mileage books, scrip books, and credentials, including coupons, auditors' stubs, contract portion signed by purchaser, and other detachments on which transportation has been performed, also identification slips required by the conditions of any of these tickets, the reports of which, showing their sale or issue, have been audited.	6 months.
(*d*) Used caretakers' tickets.....	5 years.
(*e*) Used baggage checks, parcel room checks, storage checks, excess baggage checks (including C. O. D.), excess baggage book coupons, and baggage scrip, the reports of which have been audited.	Optional.
(*f*) Unused or unissued tickets, if record is kept in accordance with item 94 (*b*).	Optional.
(*g*) Unused baggage checks, if record is kept in accordance with item 95 (*b*).	Optional.
(*h*) Redeemed tickets, redeemed mileage and scrip book covers, and redeemed credentials.	3 years.
(*i*) Redeemed portions of conductors' cash fare and duplex tickets.	6 months.
(*j*) Redeemed and canceled orders issued by conductors for refund of extra fares assessed on extra-fare trains.	6 months.
97. Records and reports of tickets redeemed.....	3 years.
98. Records, circulars, and settlements regarding conventions, excursions, and similar matters.	3 years.
PURCHASES AND STORES.	
110. Material ledgers:	
(*a*) Records of material and supplies on hand....	Permanently.
(*b*) Telegraphic reports of supplies on hand other than fuel.	Optional.
(*c*) Balance sheets of material and supplies received, issued, and on hand at division storehouses, shops, and other places.	3 years.
111. Purchases and sales:	
(*a*) Copies of orders for the purchase of materials and supplies.	6 years.
(*b*) Invoices for materials and supplies purchased whether attached to vouchers or filed separately (see item 55 *c*), and records or reports of such invoices.	Permanently.
(*c*) Advices from individuals and companies acknowledging receipt of orders for materials and supplies and notices of shipment.	Optional.

Description of accounts, etc.	Period to be retained.
PURCHASES AND STORES—continued.	
111. Purchases and sales—Continued.	
(*d*) Bids and offers for the sale or purchase of materials and supplies.	3 years.
(*e*) Contracts for the purchase or sale of materials and supplies.	Permanently.
(*f*) Advices or requisitions from storekeepers and others for the purchase of materials and supplies.	3 years.
(*g*) Lists or records of invoices transmitted to or from storekeepers.	Optional.
(*h*) Receipts or delivery tickets issued for material and supplies received in installments and subsequently surrendered with and in support of invoices or bills showing full information.	Optional.
(*i*) Freight bills covering charges on materials and supplies.	Permanently.
(*j*) Reports of scrap on hand	3 years.
(*k*) Authorities for the sale of scrap and other material and supplies.	3 years.
(*l*) Price records of purchases, file copies	Permanently.
112. Inventories of materials and supplies:	
(*a*) General inventories of materials and supplies on hand, with record of adjustments between accounts. (See item 57.)	6 years.
(*b*) Stock cards, inventory cards, and other detail records pertaining to the taking of inventories, if abstracted into records covered by (*a*) above.	1 year.
(*c*) Minor inventories of materials and supplies on hand, if not used for adjustments.	1 year.
113. Materials and supplies received:	
(*a*) Records or reports of materials and supplies received by carriers.	Permanently.
(*b*) Records of inspecting and testing materials and supplies.	3 years.
(*c*) Records of materials and supplies released and returned to stock.	6 years.
(*d*) Orders on other carriers for, and records of receipt of, material for repairs of foreign cars.	3 years.
114. Materials and supplies issued:	
(*a*) Records and reports of materials and supplies issued.	Permanently.
(*b*) Records and reports of materials and supplies transferred from one department or division to another.	6 years.
(*c*) Requisitions and receipts for materials and supplies issued, except as provided for in item 57.	1 year.
(*d*) Price records of materials and supplies issued, file copies.	Permanently.
115. Dining and café car supplies:	
(*a*) Conductors' and stewards' reports of supplies drawn, consumed, and on hand.	1 year.
(*b*) Conductors' and stewards' requisitions and receipts for supplies.	1 year.
(*c*) Commissary inventories	1 year.
116. Manufactured stock:	
(*a*) Shop orders or requisitions for the manufacture of stock.	3 years.
(*b*) Records and reports of manufactured stock	Permanently.

Description of accounts, etc.	Period to be retained.
PURCHASES AND STORES—continued.	
117. Oil and waste reports and records, except requisitions covered by item 114 *c*.	3 years.
118. Company fuel:	
(*a*) Detailed record of fuel purchased	Permanently.
(*b*) Reports and record of fuel delivered to coaling stations.	6 years.
(*c*) Records and untranscribed reports of fuel received and issued at coaling stations, except records covered by item (*h*) below.	6 years.
(*d*) Reports from coaling stations of fuel received, issued, on hand, and transferred to other stations, if transcribed to records covered by (*c*) above.	1 year.
(*e*) Daily reports of fuel on hand	Optional.
(*f*) Reports and records showing the detailed distribution of expenditures for fuel chargeable to all accounts, including coaling station balance sheets.	Permanently.
(*g*) Reports of labor handling company fuel	1 year.
(*h*) Requisitions and receipts from enginemen and others for fuel supplied.	Optional.
SHOPS AND ENGINEHOUSES.	
130. Records and reports of repairs to locomotives, cars, and other equipment. (See item 57.)	6 years.
131. Authorities for expenditures for repairs to locomotives, cars, and other equipment. (See item 57.)	Optional.
132. Records and reports of repairs needed on locomotives, cars, and other equipment.	Optional.
133. Record of locomotive boilers	6 years.
134. Records and reports of trucks, wheels, and axles removed and applied.	6 years.
135. Defect and repair cards:	
(*a*) Defect and repair cards, stubs or records of	Optional.
(*b*) Defect and repair cards attached to bills supporting vouchers. (See item 55*g*.)	Optional
(*c*) Lists and statements transmitting defect and repair cards for preparation of bills.	Optional.
(*d*) Improper-repair cards	Optional.
(*e*) Reports of cars forwarded or received under defect cards.	Optional.
136. Inspection records:	
(*a*) Certificates of inspection of equipment purchased.	6 years.
(*b*) Records and reports of locomotives and cars inspected.	3 years.
(*c*) Firebox inspection reports	3 years.
(*d*) Spark-arrester and ash-pan inspection reports.	3 years.
(*e*) Locomotive boiler inspection and repair reports. (See items 210*e* to 210*h*).	
137. Records and reports of locomotives and cars received, forwarded, and on hand at shops.	1 year.
138. Reports of service and mileage of individual locomotives.	3 years.
139. Records and reports of cars light-weighed and stenciled.	3 years.
140. Records and reports of equipment numbers changed	Permanently.
141. Pattern records	3 years.
142. Records and reports of equipment in and out of service.	3 years.

Description of accounts, etc.	Period to be retained.
SHOPS AND ENGINEHOUSES—continued.	
143. Records and reports of locomotive failures	3 years.
144. Record of engines ordered and dispatched	3 years.
145. Reports of passenger cars cleaned, iced, and similarly prepared for service.	Optional.
WAY AND STRUCTURES.	
150. Record of work performed:	
(a) Records of rail and cross-ties laid, ballast applied, and work performed on roadway and track, by quantities, locations, or otherwise. (See item 57.)	6 years.
(b) Reports and minor records of rail and cross-ties laid, ballast applied, and work performed on roadway and track, if transcribed into records covered by (a) above.	1 year.
(c) Records and reports of spur tracks laid and taken up. (See item 57.)	3 years.
151. Records and reports of repairs and renewals of buildings, bridges, and other structures. (See item 57.)	6 years.
152. Authorities for expenditures for repairs and renewals of roadway and structures. (See item 57.)	Optional.
153. Inspection records:	
(a) Reports of condition of roadway and structures.	3 years.
(b) Reports of inspection of bridges	3 years.
(c) Reports of broken rails	3 years.
154. Reports of derailments	3 years.
155. Reports of buildings, bridges, and other structures painted.	3 years.
156. Records of signal installations and operations. (See item 57.)	3 years.
157. Reports and records of inspection of scales	3 years.
TRANSPORTATION.	
160. Car movements:	
(a) Records of movement of cars, home and foreign.	6 years.
(b) Junction card reports from other carriers of cars interchanged, when data are transcribed to records provided for in (a) above.	Optional.
(c) Records and reports of cars switched	6 years.
(d) Minor records pertaining to the handling and movement of equipment if the movements are recorded in records covered by (a) above.	Optional.
161. Car distribution:	
(a) Records of car allotment and distribution	6 years.
(b) Records of cars ordered, furnished, and loaded	6 years.
(c) Telegraphic and other reports of cars on hand and required.	1 year.
(d) Reports of unfilled car orders	1 year.
162. Per diem reports:	
(a) Per diem reports made and received, including reclaims.	6 years.
(b) Per diem discrepancy and adjustment reports.	6 years.
163. Dispatchers' records:	
(a) Train sheets	3 years.
(b) Train-order books or dispatchers' copies of train orders.	3 years.

Description of accounts, etc.	Period to be retained.
TRANSPORTATION—continued.	
163 Dispatchers' records—Continued.	
(c) Train orders—operators' copies	Optional.
(d) Train orders—trainmen's copies	Optional.
(e) Clearance cards or orders—operators' copies	Optional.
(f) Clearance cards or orders—trainmen's copies	Optional.
(g) Operators' block reports	Optional.
(h) Daily reports of trains moved	3 years.
164. Records and reports pertaining to embargoes, congested traffic, and similar matters.	3 years.
165. Employees' time-tables:	
(a) Official file of employees' time-tables	6 years.
(b) Receipts for time-tables	1 year.
166. Train accidents:	
(a) Record of train accidents	3 years.
(b) Reports of train accidents by conductors, enginemen, or others.	3 years.
(c) Reports of damage to equipment by accidents.	3 years.
167. Reports of or certificates of train-rules examinations	3 years.
168. Locomotive mileage:	
(a) Records of movement of locomotives	6 years.
(b) Reports of locomotive mileage, from division offices, when transcribed to records covered by (a) above.	1 year.
169. Records of hours of service:	
(a) Records of hours of service of train and station employees. (See item 210 *d.*)	6 years.
(b) Train-delay reports. (See item 210 *d.*)	6 years.
170. Records of crews:	
(a) Train register or roster	1 year.
(b) Records of crews called, including call-boy records.	1 year.
171. Passes and free tickets:	
(a) Copies of orders on printing houses for pass stock.	6 years.
(b) Records of pass stock received, distributed, and destroyed.	6 years.
(c) Requests for passes; copies or stubs of requests for passes; and receipts for passes.	6 years.
(d) Records of passes issued	6 years.
(e) Records of passes received from other carriers	6 years.
(f) Stubs of trip passes	6 years.
(g) Pass identification slips. (See item 172 *f.*)	3 years.
(h) Records of annual or term passes honored	3 years.
(i) Trip and telegraphic passes collected	3 years.
(j) Free passenger fare tickets collected	3 years.
(k) Unexpired, surrendered, or partially used annual or term passes.	1 year after current year.
(l) Void, unused, and unissued passes	1 year after current year.
(m) Records of free passenger fare tickets issued	6 years.
(n) Conductors' reports of passes collected or honored. (See item 172 *e.*)	3 years.
(o) Reports of trip passes issued	3 years.
(p) Bulletins of lost and outlawed passes, file copies of.	3 years.
(q) Bulletins of lost and outlawed passes, other than file copies of.	Optional.
172. Conductors' passenger and freight reports:	
(a) Reports of cash collections, if transcribed to records covered by item 35.	1 year.
(b) Reports of cash collections, if not transcribed to records covered by item 35.	6 years.

Description of accounts, etc.	Period to be retained.
TRANSPORTATION—continued.	
172. Conductors' passenger and freight reports—Continued.	
(c) Stubs of cash fare receipts or conductors' portions of duplex tickets.	Optional.
(d) Reports of passengers carried, or of tickets, mileage coupons, etc., collected or honored.	3 years.
(e) Reports of passes honored or collected. (See item 171 n.)	3 years.
(f) Pass identification slips. (See item 171 g.)	3 years.
(g) Sleeping car identification checks and envelopes.	Optional.
(h) Reports of passengers handled in sleeping and parlor cars.	3 years.
(i) Envelopes for inclosing tickets, passes, etc., collected.	Optional.
(j) Slips or memoranda for freight received at nonagency stations.	3 years.
(k) Conductors' monthly balance sheets and supporting papers.	6 years.
(l) Conductors' daily or weekly balance sheets, when figures are combined on monthly balance sheet.	1 year.
173. Conductors' train and car reports:	
(a) Reports showing the dates and numbers of trains, the initials and numbers of cars, the movement of cars, and the mileage of cars and trains (i. e., wheel reports), if not transcribed into other records.	6 years.
(b) Reports showing dates and numbers of trains, the initials and numbers of cars, the movement of cars, and the mileage of cars and trains (i. e., wheel reports), if transcribed into other records for retention.	3 years.
(c) Reports of cars interchanged with connecting lines.	6 years.
(d) Reports of cars on hand at nonagency stations	1 year.
(e) Train books showing crews, car-seal record, cars moved, etc.	6 years.
174. Import and export:	
Records and reports pertaining to import and export freight, bonded freight and baggage, steamships' engagements, etc.	6 years.
175. Marine equipment:	
Records and reports pertaining to the operation of marine and floating equipment.	6 years.
176. Railway mail service:	
Records and reports of mail weighing, mail failures and detentions, fines, deductions, and irregularities.	3 years.
177. Detective and police service:	
Reports and records in connection with policing the company's property, detective service, investigations of robberies and attempts to defraud the company when not the subject of claim against the carrier.	Optional.
178. Records of ticket punches	3 years after use of punch is discontinued.
AGENCIES AND YARDS.	
180. Freight records:	
(a) Agents' records or registers of waybills made and received.	6 years.

Description of accounts, etc.	Period to be retained.
AGENCIES AND YARDS—continued.	
180. Freight records—Continued.	
(b) Agents' records of adjustments on freight waybills.	6 years.
(c) Transfer records of freight received from and delivered to connecting carriers.	6 years.
(d) Records of and receipts for delivery of freight to consignees and connecting carriers.	6 years.
(e) Orders from consignees for delivery of freight	6 years.
(f) Freight-checkers' records	3 years.
(g) Orders for the reconsignment of freight	6 years.
181. Freight reports:	
(a) Reports and abstracts of commercial waybills made and received.	6 years.
(b) Reports and abstracts of company freight waybills made and received.	5 years.
(c) Passing reports at junction points of through waybills forwarded to and received from connecting carriers.	3 years.
(d) Passing reports of waybills covering freight moving over divisions, bridges, etc.	3 years.
(e) Reports of shipments received or forwarded, not covered by waybills, such as coal, ore, etc.	6 years.
(f) Waybills for milk and cream and for returned empty carriers on passenger trains.	1 year.
(g) Duplicates of above records. (See item 251 a.)	
182. Freight waybills:	
(a) Local waybills	6 years.
(b) Interline waybills received from other carriers.	6 years.
(c) Copies of interline waybills made to other carriers.	6 years.
(d) Copies of interline waybills moving between points on other lines to which the company is intermediate.	6 years.
(e) Company freight waybills	5 years.
(f) Memoranda or slips on which are listed waybills sent to audit office, if such memoranda or slips are not used in auditing the accounts	Optional.
(g) Duplicates of above records. (See item 251 a.)	
183. Freight corrections:	
(a) Correction notices	6 years.
(b) Undercharge and overcharge freight statements.	6 years.
(c) Records and reports of correction notices	6 years.
(d) Duplicates of above records. (See item 251 a.)	
184. Bills of lading and releases:	
(a) Consignors' shipping orders, consignors' shipping tickets, and copies of bills of lading.	6 years.
(b) Shippers' order-notify bills of lading taken up and canceled.	6 years.
(c) Contracts covering risks of carriers in transportation and storage.	6 years.
(d) Shipping contracts for transportation of caretakers of freight.	5 years.
(e) Releases for deliveries at nonagency stations	3 years.
(f) Bills of lading and shipping tickets lifted on inbound shipments.	3 years.

Description of accounts, etc.	Period to be retained.
AGENCIES AND YARDS—continued.	
185. Records of freight stopped in transit:	
Records and reports showing the particulars in connection with shipments stopped, such as grain to be cleaned or milled, lumber to be dressed, posts or poles to be sorted, live stock to be fed, cotton to be compressed, etc.; and those showing particulars in regard to reshipment to final destination. (For duplicates see item 251 *a*.)	6 years.
186. Weighing of freight:	
Records, reports, orders, and tickets pertaining to the weighing of carload and less-than-carload shipments. (For duplicates see item 251 *a*.)	6 years.
187. Freight loading records:	
(*a*) Records of loading of cars, showing by whom loaded and when, by whom inspected and when.	6 years.
(*b*) Records and reports of carload and less-than-carload shipments transferred.	3 years.
(*c*) Records of cars iced and ventilated	3 years.
(*d*) Records of unloading, feeding, and watering live stock.	3 years.
(*e*) Duplicates of above records. (See item 251 *a*.)	
188. Expense bills and settlements:	
(*a*) Copies of expense bills for freight and other charges.	6 years.
(*b*) Copies of agents' settlements with consignors and consignees.	6 years.
(*c*) Agents' settlements between carriers	6 years.
(*d*) Lists of bills sent to audit office for collection and credit.	6 years.
(*e*) Reports of uncollected freight charges	6 years.
(*f*) Duplicates of above records. (See item 251 *a*.)	
189. Ticket records:	
(*a*) Records of tickets received, sold, and on hand	6 years.
(*b*) Inventories of tickets at agencies	3 years.
(*c*) Records of adjustments and corrections on ticket reports.	6 years.
(*d*) Stubs of tickets, etc	6 months after audit.
(*e*) Envelopes and receipts for stop-over tickets deposited with agents at stop-over points.	Optional.
(*f*) Duplicates of above records. (See item 251 *a*.)	
190. Ticket reports:	
Reports of sale of tickets, sale of mileage books, collection for excess baggage, etc. (For duplicates, see item 251 *a*.)	6 years.
191. Sleeping, parlor, and chair car records:	
Sleeping, parlor, and chair car diagrams and correspondence in connection with reservations.	3 years.
192. Baggage records:	
(*a*) Baggage records	3 years.
(*b*) Baggage waybills and manifests	3 years.
(*c*) Records of excess and C. O. D. baggage checks issued.	3 years.
(*d*) Releases for baggage in bad order	3 years.
(*e*) Receipts from agents, baggagemasters, and others for valuable letters and packages.	Optional.
(*f*) Receipts for lost and mismatched baggage checks.	Optional.
(*g*) Transfer company checks and manifests	Optional.
(*h*) Duplicates of above records. (See item 251 *a*.)	

Description of accounts, etc.	Period to be retained.
AGENCIES AND YARDS—continued.	
193. Miscellaneous collections by agents:	
Records and reports of overcollection of freight and other charges (with record of refund or disposition); sale of unclaimed freight, sale of water; icing, weighing, reconsignment, loading, and unloading charges; garnishee fees, etc. (For duplicates see item 251 *a*.)	6 years.
194. Switching records:	
(*a*) Reports and records pertaining to revenue switching.	6 years.
(*b*) Switching orders, switching tickets, and switching waybills.	6 years.
(*c*) Duplicates of above records. (See item 251 *a*.)	
195. Demurrage and storage records:	
(*a*) Records of cars arrived, placed, and released, and of accruals of demurrage.	6 years.
(*b*) Reports to auditing department and to demurrage and storage bureaus of accruals and collections of demurrage and storage charges.	6 years.
(*c*) Reports of uncollected demurrage and storage charges.	6 years.
(*d*) Duplicates of above records. (See item 251 *a*.)	
196. Notices of freight arrivals:	
Copies of notices to consignees of the arrival of freight.	3 years.
197. Remittances:	
(*a*) Agents' and conductors' remittance slips, bank deposit slips, and supporting papers, not provided for elsewhere.	3 years.
(*b*) Agents' records of remittances	3 years.
(*c*) Statements of cash and other cash papers deposited with agents by conductors.	3 years.
(*d*) Duplicates of above records. (See item 251 *a*.)	
198. Station records summarizing the debits and credits on account of revenues, remittances, claims, etc.	6 years.
199. Agency cash books	6 years.
200. Agents' balance sheets:	
(*a*) Monthly balance sheets and supporting papers.	6 years.
(*b*) Daily and weekly balance sheets, when figures are combined on monthly balance sheets.	1 year.
(*c*) Daily and weekly balance sheets and supporting papers, when figures are not combined and carried to monthly balance sheets.	6 years.
(*d*) Duplicates of above records. (See item 251 *a*.)	
201. Relief claims:	
(*a*) Record of agents' relief claims. (See item 57.)	3 years after settlement.
(*b*) Reports and papers supporting agents' relief claims. (See item 57.)	3 years after settlement.
202. Car records and reports:	
(*a*) Records of cars received, forwarded, and on hand.	6 years.
(*b*) Records of cars received from and delivered to connecting carriers.	6 years.
(*c*) Reports of cars received, forwarded, and on hand and wanted, including interchange with connecting lines.	6 years.
(*d*) Telegraphic reports of cars interchanged at junctions, when data are transcribed into other records.	1 year.

Description of accounts, etc.	Period to be retained.
AGENCIES AND YARDS—continued.	
202. Car records and reports—Continued.	
(*e*) Telegraphic reports of movement of fast freight, when data are transcribed into other records.	1 year.
(*f*) Record of car seals applied, released, and on hand.	3 years.
(*g*) Yard car books showing cars on various yard tracks and industrial tracks.	3 years.
(*h*) Daily reports of loaded cars passing yards.....	Optional.
(*i*) Duplicates of above records. (See item 251*a*.)	
203. Reports, records, and instructions regarding the make-up of trains.	Optional.
204. Card waybills:	
(*a*) Card waybills, when used as revenue billing..	6 years.
(*b*) Card waybills, when shipments are covered by other revenue waybills.	3 years.
(*c*) Card waybills for nonrevenue shipments.....	3 years.
(*d*) Home route card waybills.....	1 year.
205. Car cards, placards, and car certificates:	
(*a*) Car cards, side cards, placards and copies of car certificates when used for routing purposes or to show contents or condition of cars and with rules for handling.	Optional.
(*b*) Inspection certificates for cars containing explosives, forwarding agents' original.	3 years.
206. Other agency and yard records: All records at agencies and yards not otherwise provided for in these regulations.	6 years.
STATISTICS.	
210. Reports to Interstate Commerce Commission and other regulating bodies:	
(*a*) Annual financial, operating, and statistical reports, file copies of, and supporting papers.	Permanently.
(*b*) Monthly reports of operating revenues and expenses, file copies of, and supporting papers.	1 year after current year.
(*c*) Monthly accident reports, file copies of, and supporting papers.	3 years.
(*d*) Monthly reports of hours of service, file copies of, and supporting papers.	3 years.
(*e*) Monthly locomotive boiler inspection and repair reports, file copies of, and supporting papers.	1 year after current year.
(*f*) Annual locomotive boiler inspection and repair reports, file copies of, and supporting papers.	5 years.
(*g*) Special orders from Interstate Commerce Commission for repairs to locomotive boilers, and file copies of special repair reports covering such repairs.	1 year.
(*h*) Specification cards for locomotive boilers, file copies of, and supporting blue prints and alteration reports.	1 year after boiler is retired.
(*i*) Freight car location reports, file copies of, and supporting papers.	3 years.
(*j*) Monthly or periodical reports regarding employees and salaries, file copies of, and supporting papers.	3 years.

Description of accounts, etc.	Period to be retained.
STATISTICS—continued.	
210. Reports to Interstate Commerce Commission and other regulating bodies—Continued.	
(*k*) Reports to regulating bodies regarding expenditures of proceeds from sale of authorized securities, file copies of, and supporting papers.	Permanently.
NOTE.—The supporting papers referred to in item 210 are those requisite to support the reports named, and not elsewhere provided for in these regulations If figures for such reports are assembled on memorandum sheets, such sheets constitute a part of the supporting papers and shall be retained accordingly.	
211. Annual reports or statements to stockholders, file copies of.	Permanently.
212. Monthly or other periodical statements of general balance sheet, income, and profit and loss accounts, comparative or otherwise.	6 years.
213. Monthly or other periodical statements of revenues and expenses, comparative or otherwise, and analyses of increases and decreases.	6 years.
214. Monthly or other periodical statements of tonnage handled, by tons, ton-miles, commodities, divisions, or otherwise.	6 years.
215. Monthly or other periodical statements of car-miles, train-miles, and movements of freight and passenger cars.	6 years.
216. Monthly or other periodical statements of performances of locomotives.	6 years.
217. Monthly or other periodical statements of employees by duties, days, compensation, or otherwise.	6 years.
218. Monthly or other periodical statements of passenger traffic, by number of passengers, passenger-miles, divisions, or otherwise.	6 years.
219. Miscellaneous statistical reports, statements, and summaries (not otherwise provided for herein) used for administrative purposes only and not entering the accounts of the company.	3 years.
220. Working papers or records on which are assembled figures for records covered by items 212 to 219.	3 years.
221. Estimated revenues and expenses: Monthly or periodical statements of estimated or approximate revenues and expenses, when not used as bases for crediting or charging the accounts.	Optional.
222. Agents' daily or weekly reports of tonnage, revenue, or receipts, used only for preparing statements of estimated revenues or the movement of traffic.	Optional.
223. Tabulating cards: Tabulating cards used in the compilation of statistics and other data, when the results are transcribed to other records covered by these regulations.	1 year.
JOINT ASSOCIATIONS, BUREAUS, AND SIMILAR AGENCIES.	
230. Rules, regulations, and instructions to carriers, agents, and others.	6 years.
231. Statements of expenses of agencies and apportionment between carriers and others.	6 years.
232. Statements of receipts of agencies and apportionment between carriers and others.	6 years.

Description of accounts, etc.	Period to be retained.
JOINT ASSOCIATIONS, ETC.—continued.	
233. Statements of freight handled, by carriers, commodities, gateways, or otherwise.	6 years.
234. Statements of passenger business, by carriers, classes, gateways, or otherwise.	6 years.
235. Reports from carriers or agents of carriers showing freight handled, passengers carried, and other information, if summarized in records covered by items 231 to 234.	3 years.
236. Working papers and records tabulating data for records covered by items 233 and 234.	3 years.
237. Waybills:	
(*a*) Copies of waybills received from carriers or agents of carriers, if such copies contain no information other than that appearing on the original waybills.	Optional.
(*b*) Abstracts or lists accompanying copies of waybills covered by (*a*) above, when used only for checking the copies received.	Optional.
238. Demurrage and storage:	
(*a*) Records summarizing the accruals of demurrage and storage charges.	6 years.
(*b*) Reports and statements to carriers of demurrage and storage, and file copies thereof.	6 years.
(*c*) Reports from agents of carriers of accruals of demurrage and storage charges, of cars received, placed, and released, of constructive placement, etc.	6 years.
(*d*) "Average" demurrage agreements	6 years.
(*e*) Records of cars handled under "average" agreements.	6 years.
(*f*) Records and supporting papers covering the cancellation or refund of demurrage and storage charges.	6 years.
(*g*) Duplicates of above records. (See item 251*a*.)	
239. Weighing and inspection of freight:	
(*a*) Weight agreements, such as those providing for acceptance of shippers' weights, subject to inspection of books, etc.	6 years.
(*b*) Records and reports covering the settlement with shippers and carriers for undercharges in weight.	6 years.
(*c*) Records and reports of shipments moving under weight agreements.	6 years.
(*d*) Weighmasters' oaths, weight tickets, weight certificates, and reports of weighmasters.	6 years.
(*e*) Reports to carriers of shipments weighed or inspected, of corrections made on waybills, and similar matters.	6 years.
(*f*) Duplicates of above records. (See item 251*a*.)	
240. Validating of tickets:	
Records and reports pertaining to the validating of passenger fare tickets. (For duplicates see item 251*a*.)	6 years.
241. Mileage-book settlements.	
(*a*) Records and reports pertaining to settlements with carriers and passengers regarding mileage books, scrip books, reduced-rate credentials, and similar tickets.	6 years.
(*b*) Records and reports of tickets redeemed. (See item 97.)	
(*c*) Duplicates of above records. (See item 251*a*.)	

Description of accounts, etc.	Period to be retained.
JOINT ASSOCIATIONS, ETC.—continued.	
242. Statements, schedules, and bills rendered steamship or other carriers covering the amount due for tickets issued in exchange for orders, file copies of.	6 years.
243. Clergy permits:	
Applications for clergy permits, and records and reports pertaining to the issuance and use of clergy permits.	3 years.
NOTE.—Ledgers, journals, vouchers, bills, and other records of joint associations, etc., shall be retained for the same periods as are provided for such documents elsewhere in these regulations.	
MISCELLANEOUS.	
250. Engineering records:	
(*a*) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to extension, addition, and betterment projects which have been put into execution.	Permanently.
(*b*) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to extension, addition, and betterment projects which have been abandoned.	6 years.
251. Duplicate accounts, records, and memoranda:	
(*a*) Copies of accounts, records, and memoranda covered by items 181–183, 185–190, 192–195, 197, 200, 202, 238–241, when held by agents.	May be destroyed after expiration of periods assigned to originals. (See paragraph 18.)
(*b*) Duplicates of other accounts, records, and memoranda listed in these regulations when they are not provided for otherwise and when they contain no information other than that shown on the originals.	May be destroyed at option of carrier. (See paragraph 19.)
252. Records of employees:	
(*a*) Applications for employment, reports and certificates of examinations, service records, efficiency tests, employees' rosters, and other similar records pertaining to employees.	1 year.
(*b*) Applications for employment and replies thereto not resulting in employment of applicant.	Optional.
253. Instructions to agents and others:	
(*a*) Books and circulars of instructions to agents and others, in the general file of the department in which the complete official file is maintained.	6 years after expiration or cancellation.
(*b*) Surplus copies of books and circulars of instructions and copies in other departments and at agencies, if copies of the same issues are preserved in the general file referred to in (*a*) above.	Optional.
254. Land, industrial, and immigration department records:	
(*a*) Reports, records, and correspondence containing inquiries from and replies to prospective homeseekers and industries regarding localities and conditions.	3 years.
(*b*) Agents' periodical itinerary reports	1 year.
(*c*) Agents' periodical field or work reports	1 year.

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—continued.	
254 Land, industrial, and immigration department records—Continued.	
(*d*) Periodical reports from agents, industries, and others, furnishing data for annual reports for industrial, commercial, and agricultural directories, and similar publications.	1 year.
255. Provident departments records:	
Records of provident departments, such as employees' relief, hospital, insurance and savings departments, other than records pertaining to the receipt and disbursement of funds.	1 year.
NOTE.—The records pertaining to the receipt and disbursement of funds must be retained for the same periods as are provided for similar records elsewhere in this order.	
256. Data relating to the destruction of records:	
Written authorities and certificates of destruction of accounts, records, and memoranda required by public authorities. (See pars. 7, 10, 11, and 12 of these regulations.)	Permanently.
257. Correspondence:	
(*a*) Correspondence and records thereof relating to subjects listed in items 1 to 256, inclusive.	For the period prescribed for the records to which the correspondence relates.
(*b*) Operators' copies of telegrams, including relay copies, if the original or other copies of such messages are retained, as provided for in (*a*) above.	Optional.
(*c*) Stenographers' notebooks and phonograph and other mechanical device records, if transcripts thereof are retained as provided for in (*a*) above.	Optional.
(*d*) Extra copies of letters, etc., used for tracing or following up correspondence, or for other purposes, if original or other copies are retained as provided for in (*a*) above.	Optional.

APPENDIX.

The following forms are suggested for the use of carriers, but any other forms may be used provided they show the information required by the regulations:

(A.) Form of resolution of Board of Directors designating an officer to have general supervision of the destruction of accounts, records, and memoranda. (See par. 2a of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of ---------- Company, held at its office in ---------- ---------- on ----------, 191--:

"*Resolved*, That ----------
(Title of officer or name and title.)

be, and he is hereby, designated as the officer of this company, to have general supervision of the destruction of accounts, records, and memoranda in accordance with the Regulations to Govern the Destruction of Records of Steam Roads, effective on July 1, 1914, issued by the Interstate Commerce Commission."

I hereby certify that the above is a true and correct copy.

(Name.)

(Title.)

----------, 191--.

(B.) Form of resolution of Board of Directors designating an officer to have supervision of the destruction of certain accounts, records, and memoranda. (See par. 2b of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the ---------- Company, held at its office in ---------- ---------- on ----------, 191--:

"*Resolved*, That ----------
(Title of officer or name and title.)

be, and he is hereby is, designated as the officer having supervision of the destruction of the accounts, records, and memoranda named below, the destruction of which is permitted by the Regulations to Govern the Destruction of Records of Steam Roads, effective on July 1, 1914, issued by the Interstate Commerce Commission."

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.
------	----------	----------	----------
------	----------	----------	----------
------	----------	----------	----------

I hereby certify that the above is a true and correct copy.

(Name.)

(Title.)

----------, 191--.

(C.) Form of resolution of Board of Directors naming a cremation committee for the destruction of canceled bonds, interest coupons, etc. (See par. 11 of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the ---------- Company, held at its office in ---------- on ----------, 191--:

"*Resolved,* That pursuant to the Regulations to Govern the Destruction of Records of Steam Roads, effective on July 1, 1914, issued by the Interstate Commerce Commission, the Board designates

---
(Titles of such persons, or names and titles.)

to be a cremation committee to act in conjunction with the representatives of the trustees in the destruction of ----------

---
(List of and description of documents to be destroyed.)"

I hereby certify that the above is a true and correct copy.

(Name.)

(Title.)

----------, 191--.

(D.) Form of written authority for the destruction of certain accounts, records, and memoranda. (See par. 6a of the regulations.)

The ---------- Company,
Office of ----------,
----------, 191--.

In conformity with the authority conferred upon me by the Board of Directors, I hereby authorize and direct ----------
(Name and title or occupation.)
---------- to destroy the accounts, records, and memoranda of this company described below:

Form No.	Description.	Period.	Item No. in I. C. C Regulations.
--------	----------	----------	----------
--------	----------	----------	----------
--------	----------	----------	----------
--------	----------	----------	----------
--------	----------	----------	----------

(Name.)

(Title.)

(E) Form of written authority of continuing effect for the destruction of accounts, records, and memoranda. (See par. 6b of the regulations.)

The ---------- Company,
Office of ----------,
----------, 191--.

In conformity with the authority conferred upon me by the Board of Directors, I hereby authorize and direct ----------
---------- to destroy from time to time the
(Name and title or occupation.)
accounts, records, and memoranda of this company in his custody, the destruction of which is permitted by the Regulations to Govern the Destruction of Records of Steam Roads, effective on July 1, 1914, issued by the Interstate Commerce Commission.

(Name.)

(Title.)

(F) Form of certificate of destruction. (See par. 9a of the regulations.)

The ---------- Company,
Office of ----------,
----------, 191--.

DEAR SIR: I hereby certify that I have this day destroyed the accounts, records, and memoranda listed below, pursuant to your authority dated ----------, 191--. I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.
-------	----------	---------	----------
-------	----------	---------	----------
-------	----------	---------	----------

Yours truly,

(Name.)

(Title or occupation.)

(G) Form of cumulative certificate of destruction. (See pars. 8 and 9b of the regulations.)

The.....Company,

Office of.....,

....., 191...

.....

.....

DEAR SIR: I hereby certify that I have destroyed the accounts, records, and memoranda listed below, pursuant to your authority, dated....., 191... I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.	Date of Destruction.
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....
.....	.....	.....	.....	.....

Yours truly,

.....
(Name.)

.....
(Title or occupation.)

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